



Billing Code: 4810-04

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Treasury Inspector General for Tax Administration, Department of the Treasury.

ACTION: Notice of Modified Systems of Records.

SUMMARY: In accordance with the Privacy Act of 1974, the Department of the Treasury (“Treasury” or the “Department”), Treasury Inspector General for Tax Administration is publishing its inventory of Privacy Act systems of records.

DATES: Submit comments on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]. The new routine uses will be applicable on [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] unless Treasury receives comments and determines that changes to the system of records notice are necessary.

ADDRESSES: Comments may be submitted to the Federal eRulemaking Portal electronically at <http://www.regulations.gov>. Comments can also be sent to the Deputy Assistant Secretary for Privacy, Transparency, and Records, Department of the Treasury, 1500 Pennsylvania Avenue, NW, Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. All comments received, including attachments and other supporting documents, are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: For general questions and for privacy issues please contact: Deputy Assistant Secretary for Privacy, Transparency, and Records (202-

6225710), Department of the Treasury, 1500 Pennsylvania Avenue, NW, Washington, DC 20220.

SUPPLEMENTARY INFORMATION:

In accordance with the Privacy Act of 1974, 5 U.S.C. § 552a, and the Office of Management and Budget (OMB), Circular No. A-108, the Department of the Treasury, Departmental Offices, Treasury Inspector General for Tax Administration (TIGTA) has completed a review of its Privacy Act systems of records notices to identify changes that will more accurately describe these records and is publishing an inventory of them.

TIGTA is adding two routine uses to all of the system of records to share information with other federal agencies or federal entities as required by OMB Memorandum 17-12, “Preparing for and Responding to a Breach of Personally Identifiable Information,” dated January 3, 2017, to assist Treasury/TIGTA in responding to a suspected or confirmed breach or prevent, minimize, or remedy the risk of harm to the requesters, Treasury/TIGTA, the Federal Government, or national security.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and OMB, pursuant to 5 U.S.C. 552a(r) and OMB Circular A-108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

TREASURY/DO .301**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .301 - TIGTA General Personnel and Payroll.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

National Headquarters, 1401 H Street NW, Washington, DC 20005, field offices listed in Appendices A, B and C, Bureau of Fiscal Service, 200 Third Street, Parkersburg, WV 261061328, and Transaction Processing Center, U.S. Department of Agriculture, National Finance Center.

SYSTEM MANAGER(S):

General Personnel Records--Deputy Inspector General for Mission Support/Chief Financial Officer. Time-reporting records: (1) For Office of Audit employees--Deputy Inspector General for Audit; (2) For Office of Chief Counsel employees--Chief Counsel; (3) For Office of Investigations employees--Deputy Inspector General for Investigations; (4) For Office of Inspections and Evaluations employees--Deputy Inspector General for Inspections and Evaluations; (5) For Office of Information Technology employees--Chief Information Officer; (6) For Office of Mission Support/Chief Financial Officer employees--Deputy Inspector General for Mission Support/Chief Financial Officer; and (7) For Inspector General staff employees--Principal Deputy Inspector General--1401 H Street NW, Washington, DC 20005, (202-6226500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301, 1302, 2951, 4506, and Ch. 83, 87, and 89.

PURPOSE(S) OF THE SYSTEM:

This system consists of records compiled for personnel, payroll and time-reporting purposes. In addition, this system contains all records created and/or maintained about employees as required by OPM as well as documents relating to personnel matters and determinations. Retirement, life, and health insurance benefit records are collected and maintained in order to administer the Federal Employee's Retirement System (FERS), Civil Service Retirement System (CSRS), Federal Employee's Group Life Insurance Plan, and, the Federal Employees' Health Benefit Program.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current and former Treasury Inspector General for Tax Administration (TIGTA) employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system consists of a variety of records relating to personnel actions and determinations made about TIGTA employees. These records contain data on individuals required by OPM and which may also be contained in the Official Personnel Folder (OPF). This system may also contain letters of commendation, recommendations for awards, awards, reprimands, adverse or disciplinary charges, and other records that OPM and TIGTA require or permit to be maintained. This system may include records that are maintained in support of a personnel action such as a position management or position classification action, a reduction-in-force action, and priority placement actions. Other records maintained about an individual in this system are performance appraisals and related records, expectation and payout records, employee performance file records, suggestion files, award files, financial and tax records, back

pay files, jury duty records, outside employment statements, clearance upon separation documents, unemployment compensation records, adverse and disciplinary action files, supervisory drop files, records relating to personnel actions, furlough and recall records, work measurement records, emergency notification records, and employee locator and current address records. This system includes records created and maintained for purposes of administering the payroll system. Time-reporting records include timesheets and records indicating the number of hours by TIGTA employee attributable to a particular project, task, or audit. This system also includes records related to travel expenses and/or costs. This system includes records concerning employee participation in the Telecommuting program. This system also contains records relating to life and health insurance, retirement coverage, designations of beneficiaries, and claims for survivor or death benefits.

RECORD SOURCE CATEGORIES:

Information in this system of records either comes from the individual to whom it applies, is derived from information supplied by that individual, or is provided by Department of the Treasury and other Federal agency personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosures of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.

- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party of the litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;
- (6) Provide information to third parties in order to obtain information pertinent and necessary for the hiring or retention of an individual and/or to obtain information pertinent to an investigation; (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;
- (10) Provide information to educational institutions for recruitment and cooperative education purposes;
- (11) Provide information to a Federal, State, or local agency so that the agency may adjudicate an individual's eligibility for a benefit;
- (12) Provide information to a Federal, State, or local agency or to a financial institution as required by law for payroll purposes;
- (13) Provide information to Federal agencies to effect inter-agency salary offset and administrative offset;
- (14) Provide information to a debt collection agency for debt collection services;
- (15) Respond to State and local authorities for support garnishment interrogatories;
- (16) Provide information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment;
- (17) Provide information to a prospective employer of a current or former TIGTA employee;
- (18) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger;

- (19) Provide information to the Office of Workers' Compensation Programs, Department of Veterans Affairs Benefits Administration, Social Security and Medicare Programs, Federal civilian employee retirement systems, and other Federal agencies when requested by that program, for use in determining an individual's claim for benefits;
- (20) Provide information necessary to support a claim for health insurance benefits under the Federal Employees' Health Benefits Program to a health insurance carrier or plan participating in the program;
- (21) Provide information to hospitals and similar institutions to verify an employee's coverage in the Federal Employees' Health Benefits Program;
- (22) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (23) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(24) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act (15 U.S.C. 1681a(f)) or the Federal Claims Collection Act of 1966 (31 U.S.C. 3701(a)(3)).

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Electronic media, paper records, and microfiche.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name, Social Security Number, and/or claim number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules 2.1 through 2.7.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or

permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See “Notification Procedures” below.

CONTESTING RECORD PROCEDURES:

See “Notification Procedures” below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY:

Notice of this system of records was last published in full in the Federal Register on November 7, 2016 (81 FR 78298) as the Department of the Treasury, DO .301 – TIGTA General Personnel and Payroll.

TREASURY/DO .302

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .302-TIGTA Medical Records.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

(1) Health Improvement Plan Records--Office of Investigations, 1401 H Street NW, Washington, DC 20005 and field division offices listed in Appendix A; and, (2) All other records of: (a) Applicants and current TIGTA employees: Office of Mission Support/Chief Financial Officer, TIGTA, 1401 H Street NW, Washington, DC 20005 and/or Bureau of Fiscal Service, 200 Third Street, Parkersburg, WV 26106-1328; and, (b) former TIGTA employees: National Personnel Records Center, 9700 Page Boulevard, St. Louis, MO 63132.

SYSTEM MANAGERS:

(1) Health Improvement Program records--Deputy Inspector General for Investigations, TIGTA, 1401 H Street NW, Washington, DC 20005, (202-622-6500); and, (2) All other records—Deputy Inspector General for Mission Support/Chief Financial Officer, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301, 3301, 7301, 7901, and Ch. 81, 87 and 89.

PURPOSE(S) OF THE SYSTEM:

To maintain records related to employee physical exams, fitness-for-duty evaluations, drug testing, disability retirement claims, participation in the Health Improvement Program, and worker's compensation claims. In addition, these records may be used for purposes of making suitability and fitness-for duty determinations.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Applicants for TIGTA employment; (2) Current and former TIGTA employees; (3) Applicants for disability retirement; and, (4) Visitors to TIGTA offices who require medical attention while on the premises.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Documents relating to an applicant's mental/physical ability to perform the duties of a position; (2) Information relating to an applicant's rejection for a position because of medical reasons; (3) Documents relating to a current or former TIGTA employee's mental/physical ability to perform the duties of the employee's position; (4) Disability retirement records; (5) Health history questionnaires, medical records, and other similar information for employees participating in the Health Improvement Program; (6) Fitness-for-duty examination reports; (7) Employee assistance records; (8) Injury compensation records relating to on-the-job injuries of current or former TIGTA employees; and, (9) Records relating to the drug testing program.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; (2) Medical personnel and institutions; (3) Office of Workers' Compensation personnel and records; (4) Military Retired Pay Systems Records; (5) Federal civilian retirement systems; (6) OPM Retirement, Life Insurance and Health Benefits Records System and Personnel Management Records System; (7) Department of Labor; (8) Federal Occupational Health and other health care professionals; and (9) Drug testing providers.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM , INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

With the exception of Routine Uses (1) and (9), none of the other Routine Uses identified for this system of records are applicable to records relating to drug testing under Executive Order 12564, Drug-Free Federal Workplace. Further, such records shall be disclosed only on a need to

know basis, generally only to the agency Medical Review Official (MRO), the administrators of the agency Employee Assistance Program and Drug-Free Workplace program, and the management officials empowered to recommend or take adverse action affecting the individual.

Records may be used to:

- (1) Disclose the results of a drug test of a Federal employee in a court of competent jurisdiction where required by the United States Government to defend against any challenge against any adverse personnel action;
- (2) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (3) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (4) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use

of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(5) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(6) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

(7) Provide information to third parties in order to obtain information pertinent and necessary for the hiring or retention of an individual and/or to obtain information pertinent to an investigation; (8) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to Federal or State agencies responsible for administering Federal benefits programs and private contractors engaged in providing benefits under Federal contracts;

(11) Disclose information to an individual's private physician where medical considerations or the content of medical records indicate that such release is appropriate;

(12) Disclose information to other Federal or State agencies to the extent provided by law or regulation;

(13) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger;

(14) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency , and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;

(15) Disclosure to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(16) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records, electronic media, and x-rays.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are retrievable by name, Social Security Number, date of birth and/or claim number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORD:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules Nos. 2.1 through 2.4 and 2.7.

ADMINISTRATIVE, TECHINCAL, AND PHYSICAL SAFEGAURDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedure" below.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart c, appendix A. Written inquiries should be addressed to

the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

TREASURY/DO .303

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .303-TIGTA General Correspondence.

SECURITY CLASSIFICATION: Unclassified **SYSTEM LOCATION:**

TIGTA's National Headquarters, 1401 H Street NW, Washington, DC 20005, and field offices listed in Appendices A, B, and C.

SYSTEM MANAGER(S):

Principal Deputy Inspector General, TIGTA, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system consists of correspondence received by TIGTA from individuals and their representatives, oversight committees, and others who conduct business with TIGTA and the responses thereto; it serves as a record of incoming correspondence and the steps taken to respond thereto.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Initiators of correspondence; and, (2) Persons upon whose behalf the correspondence was initiated.

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Correspondence received by TIGTA and responses generated thereto; and, (2) Records used to respond to incoming correspondence. Special categories of correspondence may be included in other systems of records described by specific notices.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt sources of information include: (1) Initiators of the correspondence; and (2) Federal Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosures of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, or in connection with criminal law proceedings or in response to a subpoena where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;
- (6) Provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (7) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (8) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(9) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;

(10) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(11) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name of the correspondent and/or name of the individual to whom the record applies.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Records Schedule 1, which has been approved by the National Archives Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedure" below.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a (c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a (j)(2) and (k)(2). See 31 CFR 1.36.

TREASURY/DO .304**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .304- TIGTA General Training Records.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

TIGTA's National Headquarters, 1401 H Street NW, Washington, DC 20005 and Federal Law Enforcement Training Center (FLETC), Glynco, GA 31524.

SYSTEM MANAGER(S):

(1) For records concerning Office of Investigations employees--Deputy Inspector General for Investigations; (2) For records concerning Office of Audit employees--Deputy Inspector General for Audit; (3) For Office of Chief Counsel employees--Chief Counsel; (4) For Office of Inspections and Evaluations--Deputy Inspector General for Inspections and Evaluations; (5) For Office of Information Technology employees--Chief Information Officer; (6) For Office of Mission Support/Chief Financial Officer employees--Deputy Inspector General for Mission Support/Chief Financial Officer; and, (7) For Inspector General staff employees--Principal Deputy Inspector General --1401 H Street NW, Washington, DC, 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301 and Ch. 41, and Executive Order 11348, as amended by Executive Order 12107.

PURPOSE(S) OF THE SYSTEM:

These records are collected and maintained to document training received by TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) TIGTA employees; and, (2) Other Federal or non-Government individuals who have participated in or assisted with training programs as instructors, course developers, or interpreters.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Course rosters; (2) Student registration forms; (3) Nomination forms; (4) Course evaluations; (5) Instructor lists; (6) Individual Development Plans (IDPs); (7) Counseling records; (8) Examination and testing materials; (9) Payment records; (10) Continuing professional education requirements; (11) Officer safety files and firearm qualification records; and, (12) Other training records necessary for reporting and evaluative purposes.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; and, (2) Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Records may be used to:

(1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute,

rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.

(2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

- (6) Provide information to third parties to the extent necessary to obtain information pertinent to the training request or requirements and/or in the course of an investigation to the extent necessary to obtain information pertinent to the investigation;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;
- (10) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (11) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the

Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(12) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are retrievable by employee name, course title, date of training, and/or location of training.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed in accordance with National Archives and Records Administration General Records Schedule 2.6.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORDS ACCESS PROCEDURES:

See “Notification Procedures” below.

CONTESTING RECORD PROCEDURES:

See “Notification Procedures” below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

TREASURY/DO .305**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .305- TIGTA Personal Property Management Records.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Office of Information Technology, TIGTA, 4800 Buford Hwy, Chamblee, GA.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, Office of Mission Support/Chief Financial Officer, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENCE OF THE SYSTEM:

5 U.S.C. app., 5 U.S.C. 301, and 41 CFR Subtitle C Ch. 101 and 102.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to maintain records concerning personal property, including but not limited to, laptop and desktop computers and other Information Technology and related accessories, fixed assets, motor vehicles, firearms and other law enforcement equipment, and communications equipment, for use in official duties.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current and former TIGTA employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information concerning personal property assigned to TIGTA employees including descriptions and identifying information about the property, maintenance records, and other similar records.

RECORDS SOURCE CATEGORIES:

(1) The subject of the record; (2) Treasury personnel and records; (3) Vehicle maintenance facilities; (4) Property manufacturer; and, (5) Vehicle registration and licensing agencies.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used to:

(1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute,

rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.

(2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when: (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;
- (10) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (11) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(12) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are indexed by name and/or identification number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules 5.4 Items 4 and 10.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005.

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

None.

TREASURY/DO .306**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .306- TIGTA Recruiting and Placement Records.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Office of Mission Support/Chief Financial Officer, 1401 H Street NW, Washington, DC 20005 and/or Bureau of Fiscal Service, 200 Third Street, Parkersburg, WV 26106-1328.

SYSTEM MANAGERS:

Deputy Inspector General for Mission Support/Chief Financial Officer, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENCE OF THE SYSTEM:

5 U.S.C. app., 5 U.S.C. 301 and Ch. 33, and Executive Orders 10577 and 11103.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to maintain records received from applicants applying for positions with TIGTA and relating to determining eligibility for employment.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Applicants for employment; and, (2) Current and former TIGTA employees.

CATEGORIES OF RECORDS COVERED BY THE SYSTEM:

(1) Application packages and resumes; (2) Related correspondence; and, (3) Documents generated as part of the recruitment and hiring process.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; (2) Office of Personnel Management; and, (3) Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

CATEGORIES OF USERS AND THE PURPOSES OF SUCH USE:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when: (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;
- (6) Provide information to third parties to the extent necessary to obtain information pertinent to the recruitment, hiring, and/or placement determination and/or during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems

Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Disclose information to officials of Federal agencies for purposes of consideration for placement, transfer, reassignment, and/or promotion of TIGTA employees;

(11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;

(12)) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the

Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(13) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to

individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are indexed by name, Social Security Number, and/or vacancy announcement number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records in this system are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedule 2.1 Item 60.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access disposal.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax

Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(k)(5) and (k)(6).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

Some records in this system have been designated as exempt from 5 U.S.C. 552a(c)(3), (d)(1), (2), (3), and (4), (e)(1), (e)(4)(G), (H), and (I), and (f) pursuant to 5 U.S.C. 552a(k)(5) and (k)(6). See 31 CFR 1.36.

TREASURY/DO .307

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .307- TIGTA Employee Relations Matters, Appeals, Grievances, and Complaint Files.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Office of Mission Support/Chief Financial Officer, TIGTA, 1401 H Street NW, Washington, DC 20005.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app -and 5 U.S.C. 301 and Ch. 13, 31, 33, 73, and 75.

PURPOSE(S) OF THE SYSTEM:

This system consists of records compiled for administrative purposes concerning personnel matters affecting current, former, and/or prospective TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current, former, and prospective TIGTA employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Requests, (2) Appeals, (3) Complaints, (4) Letters or notices to the subject of the record, (5) Materials relied upon in making any decision or determination, (6) Affidavits or statements, (7) Investigative reports, and, (8) Documents effectuating any decisions or determinations.

RECORD SOURCE CATEGORIES:

(1) The subject of the records; (2) Treasury personnel and records; (3) Witnesses; (4) Documents relating to the appeal, grievance, or complaint; and, (5) EEOC, MSPB, and other similar organizations.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

- (6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Provide information to Executive agencies, including, but not limited to the Office of Personnel Management, Office of Government Ethics, and Government Accountability Office in order to obtain legal and/or policy guidance;
- (10) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;
- (11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (12) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the

Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(13) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by indexed by the name of the individual and case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with National Archives and Records Administration General Records Schedule 2.3 Item 060.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See “Notification Procedures” below.

CONTESTING RECORD PROCEDURES:

See “Notification Procedures” below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax

Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

This system may contain investigative records that are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2).

(See 31 CFR 1.36.)

TREASURY/DO .308**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .308- TIGTA Data Extracts.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

TIGTA's National Headquarters, 1401 H Street NW, Washington, DC 20005, Office of Information Technology, 4800 Buford Highway, Chamblee, GA 30341, and Office of Investigations, Strategic Data Services, 550 Main Street, Cincinnati, OH 45202.

SYSTEM MANAGER(S):

Deputy Inspector General for Investigations, TIGTA, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system consists of data extracts from various electronic systems of records maintained by governmental agencies and other entities. The data extracts generated by TIGTA are used for audit and investigative purposes and are necessary to identify and deter fraud, waste, and abuse in the programs and operations of the IRS and related entities as well as to promote economy, efficiency, and integrity in the administration of the internal revenue laws and detect and deter wrongdoing by IRS and TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) The subjects or potential subjects of investigations; (2) Individuals who have filed, are required to file tax returns, or are included on tax returns, forms, or other information filings; (3) Entities who have filed or are required to file tax returns, Internal Revenue (IRS) forms, or information filings as well as any individuals listed on the returns, forms and filings; and, (4) Taxpayer representatives.

CATEGORIES OF RECORDS IN THE SYSTEM:

Data extracts from various databases maintained by the IRS consisting of records collected in performance of its tax administration responsibilities as well as records maintained by other governmental agencies, entities, and public record sources. This system also contains information obtained via TIGTA's program of computer matches.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: Department of the Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;
- (6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions

or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;

(11) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(12) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are retrieved by name, Social Security Number, Taxpayer Identification Number, and/or employee identification number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Records Schedule 1 approved by the National Archives Records Administration.

ADMINISTRATIVE, TECHNICAL , AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See “Notification Procedures” below.

CONTESTING RECORD PROCEDURES:

See “Notification Procedures” below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

TREASURY/DO .309**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .309- TIGTA Chief Counsel Case Files.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Office of Chief Counsel, 1401 H Street NW, Washington, DC 20005.

SYSTEM MANAGERS:

Deputy Chief Counsel, TIGTA, 1401 H Street NW, Washington, DC 20005, (202-6226500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system contains records created and maintained by the Office of Chief Counsel for purposes of providing legal and programmatic service to TIGTA.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Parties to and persons involved in litigations, actions, personnel matters, administrative claims, administrative appeals, complaints, grievances, advisories, and other matters assigned to, or under the jurisdiction of, the Office of Chief Counsel.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Memoranda, (2) Complaints, (3) Claim forms, (4) Reports of Investigations, (5) Accident reports, (6) Witness statements and affidavits, (7) Pleadings, (8) Correspondence, (9) Administrative files, (10) Case management documents, and (11) Other records collected or generated in response to matters assigned to the Office of Chief Counsel.

RECORD SOURCE CATEGORIES:

Some records in this system are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: (1) Department of Treasury personnel and records, (2) The subject of the record, (3) Witnesses, (4) Parties to disputed matters of fact or law, (5) Congressional inquiries, and, (6) Other Federal agencies including, but not limited to, the Office of Personnel Management, the Merit Systems Protection Board, and the Equal Employment Opportunities Commission.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

(1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute,

rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.

- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to, or necessary to, the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purposes of litigating an action or seeking legal advice;

- (6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to an investigation or matter under consideration;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Provide information to Executive agencies, including, but not limited to the Office of Personnel Management, Office of Government Ethics, and Government Accountability Office;
- (10) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;
- (11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (12) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the

Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(13)) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act (15 U.S.C. 1681a(f)) or the Federal Claims Collection Act of 1966 (31 U.S.C. 3701(a)(3)).

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by the name of the person to whom they apply and/or by case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Record Schedule 1 which has been approved by the National Archives and Records Administration.

ADMINISTRATIVE, TECHINCAL, AND PHYSICAL SAFEGUARDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See “Notification Procedures” below.

CONTESTING RECORD PROCEDURES:

See “Notification Procedures” below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax

Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

Some of the records in this system are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (d)(5)(e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C.552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

TREASURY/DO .310**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .310- TIGTA Chief Counsel
Disclosure Branch Records.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Office of Chief Counsel, Disclosure Branch, TIGTA, 1401 H Street NW, Washington, DC
20005.

SYSTEM MANAGER(S):

Chief Counsel, TIGTA, 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 552a, 26 U.S.C 6103, and 31 CFR 1.11.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to enable compliance with applicable Federal disclosure laws and regulations, including statutory record-keeping requirements. In addition, this system will be utilized to maintain records obtained and/or generated for purposes of responding to requests for access, amendment, and disclosure of TIGTA records.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Requestors for access and amendment pursuant to the Privacy Act of 1974, 5 U.S.C. 552a; (2) Subjects of requests for disclosure of records; (3) Requestors for access to records pursuant to 26 U.S.C. 6103; (4) TIGTA employees who have been subpoenaed or requested to produce TIGTA documents or testimony on behalf of TIGTA in judicial or administrative proceedings; (5) Subjects of investigations who have been referred to another law enforcement authority; (6) Subjects of investigations who are parties to a judicial or administrative proceeding in which testimony of TIGTA employees or production of TIGTA documents has been sought; and, (7) Individuals initiating correspondence or inquiries processed or controlled by the Disclosure Branch.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Requests for access to and/or amendment of records, (2) Responses to such requests, (3) Records processed and released in response to such requests, (4) Processing records, (5) Requests or subpoenas for testimony, (6) Testimony authorizations, (7) Referral letters, (8) Documents referred, (9) Record of disclosure forms, and (10) Other supporting documentation.

RECORD SOURCE CATEGORIES:

Some records in this system are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: (1) Department of Treasury personnel and records, (2) Incoming requests, and (3) Subpoenas and requests for records and/or testimony.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES FOR SUCH USE:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.
- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when: (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

- (6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to an investigation or matter under consideration;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (10) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and
- (11) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed

breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and/or electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name of the requestor, name of the subject of the investigation, and/or name of the employee requested to produce documents or to testify.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Record Schedule 1, which has been approved by the National Archives and Records

ADMINISTRATIVE, TECHNICAL AND PHYSICAL RECORDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES :

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM :

This system may contain records that are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2),(e)(3),(e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

TREASURY/DO .311

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .311- TIGTA Office of Investigations Files.

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

National Headquarters, Office of Investigations, 1401 H Street NW, Washington, DC 20005 and Field Division offices listed in Appendix A.

SYSTEM MANAGER(S):

Deputy Inspector General for Investigations, Office of Investigations, TIGTA 1401 H Street NW, Washington, DC 20005, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system of records is to maintain information relevant to complaints received by TIGTA and collected as part of investigations conducted by TIGTA's Office of Investigations. This system also includes investigative material compiled by the IRS's Office of the Chief Inspector, which was previously maintained in the following systems of records: Treasury/IRS 60.001-60.007 and 60.009-60.010.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) The subjects or potential subjects of investigations; (2) The subjects of complaints received by TIGTA; (3) Persons who have filed complaints with TIGTA; (4) Confidential informants; and (5) TIGTA Special Agents.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Reports of investigations, which may include, but are not limited to, witness statements, affidavits, transcripts, police reports, photographs, documentation concerning requests and approval for consensual telephone and consensual non-telephone monitoring, the subject's prior criminal record, vehicle maintenance records, medical records, accident reports, insurance policies, and other exhibits and documents collected during an investigation; (2) Status and disposition information concerning a complaint or investigation including prosecutive action and/or administrative action; (3) Complaints or requests to investigate; (4) General case materials and documentation including, but not limited to, Chronological Case Worksheets (CCW), fact sheets, agent work papers, Record of Disclosure forms, and other case management documentation; (5) Subpoenas and evidence obtained in response to a subpoena; (6) Evidence

logs; (7) Pen registers; (8) Correspondence; (9) Records of seized money and/or property; (10) Reports of laboratory examination, photographs, and evidentiary reports; (11) Digital image files of physical evidence; (12) Documents generated for purposes of TIGTA's undercover activities; (13) Documents pertaining to the identity of confidential informants; and (14) Other documents collected and/or generated by the Office of Investigations during the course of official duties.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: Department of the Treasury personnel and records, complainants, witnesses, governmental agencies, tax returns and related documents, subjects of investigations, persons acquainted with the individual under investigation, third party witnesses, Notices of Federal Tax Liens, court documents, property records, newspapers or periodicals, financial institutions and other business records, medical records, and insurance companies.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSED OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

- (1) Disclose appropriate federal, state, local, tribal, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of a civil or criminal law or regulation.

- (2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;
- (5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;
- (6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;
- (7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

- (8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;
- (9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing personnel actions or conducting administrative hearings or appeals, or if needed in the performance of other authorized duties;
- (10) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger;
- (11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C. app.;
- (12) Disclose information to complainants, victims, or their representatives (defined for purposes here to be a complainant's or victim's legal counsel or a Senator or Representative whose assistance the complainant or victim has solicited) concerning the status and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim, including, once the investigative subject has exhausted all reasonable appeals, any action taken. Information concerning the status of the investigation or case is limited strictly to whether the investigation or case is open or closed. Information concerning the results of the investigation or case is limited strictly to whether the allegations made in the complaint were substantiated or were not substantiated and, if the subject has exhausted all reasonable appeals, any action taken;

(13) Disclose to appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(14) Provide to another Federal agency or Federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name, Social Security Number, and/or case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

The records in this system are maintained and disposed of in accordance with a record disposition schedule approved by the National Archives and Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PREOCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 1401 H Street NW, Room 469, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2).

(See 31 CFR 1.36)

Appendix A--Office of Investigations, TIGTA

Field Division SAC Offices

Treasury IG for Tax Administration, 1919 Smith Street, Room 2270, Stop 3300, Houston, TX 77002.

Treasury IG for Tax Administration, 1160 W. 1200 S, M/S 3300, Ogden, UT 84201.

Treasury IG for Tax Administration, 201 Varick Street, Room 1050, New York, NY 10014.

Treasury IG for Tax Administration, Ronald Dellums Federal Bldg., 300 N Los Angeles Street, Suite 4334, , Los Angeles, CA 912.

Treasury IG for Tax Administration, 600 Arch Street, Room 4218, Philadelphia, PA 19104.

Treasury IG for Tax Administration, 12119 Indian Creek Court, Beltsville, MD 20705.

Appendix B--Audit Field Offices, TIGTA

Treasury IG for Tax Administration, 310 Lowell Street, Stop 903, Andover, MA 01812.

Treasury IG for Tax Administration, 401 W. Peachtree St., Room 540 Stop 190-R, Atlanta, GA 30308-3539.

Treasury IG for Tax Administration, Atlanta Service Center, 4800 Buford Highway, Mail Stop 15, Chamblee, GA 30341.

Treasury IG for Tax Administration, 3651 South Interstate 35, Mail Stop 3200 AUSC, Austin, TX 78741.

Treasury IG for Tax Administration, 31 Hopkins Plaza, Fallon Federal Building, Suite 1410, Baltimore, MD 21201.

Treasury IG for Tax Administration, 1040 Waverly Ave, Stop 900, Holtsville, NY 11742.

Treasury IG for Tax Administration, 200 W Adams, Suite 450, Chicago, IL 60606.

Treasury IG for Tax Administration, Peck Federal Office Bldg., 550 Main Street, Room 5028, Cincinnati, OH 45201.

Treasury IG for Tax Administration, 4050 Alpha Road, Mail Stop 3200 NDAL, Dallas, TX 75244.

Treasury IG for Tax Administration, 1999 Broadway, Suite 2406 MS 3300DEN, Denver, CO 80202.

Treasury IG for Tax Administration, Fresno Service Center, 5045 E. Butler Stop 11, Fresno, CA 93727.

Treasury IG for Tax Administration, 7850 SW 6th Court, Room 120 Stop 8430, Plantation, FL 33324.

Treasury IG for Tax Administration, 333 West Pershing Road, P-L Mail Stop 3000, Kansas City, MO 64108.

Treasury Inspector General for Tax Administration--Audit, 24000 Avila Road, Room 2509, Laguna Niguel, CA 92677.

Treasury IG for Tax Administration, 300 N. Los Angeles Street, Room 4334, Los Angeles, CA 90012.

Treasury IG for Tax Administration, 5333 Getwell Rd, Stop 72 Room H-147, Memphis, TN 38118.

Treasury IG for Tax Administration, 1160 West 1200 South, MS 3400, Ogden, Utah 84201.

Treasury IG for Tax Administration, Federal Office Building, 600 Arch Street, Room 4218, Philadelphia, PA 19106.

Treasury IG for Tax Administration, 915 2nd Avenue, Room 2640 MS 690, Seattle, WA 98174.

Treasury IG for Tax Administration, 1222 Spruce, Room 8.205 Stop 3300, St. Louis, MO 63103.

Treasury IG for Tax Administration, 92 Montvale Avenue, Stoneham, MA 02180.

Treasury IG for Tax Administration, Ronald Dellums Federal Bldg., 1301 Clay Street, Suite 510 North, Oakland, CA 94612.

Treasury IG for Tax Administration, 5000 Ellin Road, Room B2-203, Lanham, MD 20706

Treasury IG for Tax Administration, 250 Murall Drive, Martinsburg, WV

Appendix C--Office of Inspections and Evaluations, TIGTA

Treasury IG for Tax Administration, 401 W. Peachtree St., Atlanta, GA 30308–3539

Treasury IG for Tax Administration, 4050 Alpha Road, Dallas, TX 75244

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